IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

MONDAY, THE ELEVENTH DAY OF DECEMBER,
TWO THOUSAND AND SIX

PRESENT

THE HON'BLE MR JUSTICE J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION No.25670 OF 2006

Between:

M/s.K.Balnarsimha Reddy,
Hanamkonda, Warangal.

..... PETITIONER

AND

The Commercial Tax Officer,
Jangaon Circle, Warangal Dist,
And others.

....RESPONDENTS

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO

WRIT PETITION No.25670 OF 2006

O R D E R
(Per Sri Justice J.Chelameswar)

This writ petition is filed with a prayer as follows:

> **"... Hon'ble Court may be pleased to issue a Writ of Certiorari or any other appropriate writ or order or direction quashing common order of the 3rd Respondent in CCT's Ref.No.LV(4)/1373/2006 dated 1.11.2006 for the years 1997-98, 1998-99, 1999-2000 & 2000-01 as illegal, arbitrary and contrary to law and consequently restrain the 1st Respondent from taking any coercive steps for collection of disputed taxs of Rs.1,81,910/-, Rs.6,64,677/-, Rs.5,48,604/- & Rs.5,82,721/- for the assessment years 1997-98, 1998-99, 1999-2000 & 2000-01 pending disposal of the appeals before the Sales Tax Appellate Tribunal, Hyderabad, in T.A.Nos.533, 534, 535 & 697 of 2005 respectively and pass ..."**

The petitioner being a proprietary concern carrying on the business of works contracts, is registered dealer on the rolls of the 1st respondent, under the A.P. General Sales Tax Act. For the assessment years 1997-1998, 1998-99, 1999-2000 and 2000-2001, the tax liability of the petitioner under the abovementioned Act came to be determined by the first respondent. Basing on the assessment made by the first respondent, the second respondent took up revision of assessment for the assessment years in question and passed orders dated 29.10.2004 and 18.10.2004. Challenging the same, the petitioner

carried the matter in appeals before the Sales Tax Appellate Tribunal, Hyderabad, in T.A.Nos.533, 697, 534 and 535 of 2005, which are said to be pending. Along with the appeals, the petitioner also filed applications before the
third respondent seeking stay of recovery of the disputed tax during pendency of the appeals. The third respondent by his common order dated 01.11.2006 rejected the said applications. Hence, the present writ petition.

Heard the learned Government Pleader.

In the circumstances, we are of the opinion that the writ petition can be disposed of at the admission stage itself by directing the respondents not to take any coercive steps for recovery of the disputed tax during the pendency of the appeals before the Sales Tax Appellate Tribunal on condition the petitioner deposits 50% of the disputed tax, as determined by the 2nd respondent, within a period of six weeks from today. The amount of tax, if any, paid already towards the disputed tax, shall be given credit while computing the above-mentioned amount of 50%.

With the above direction, the writ petition is disposed of.

JUSTICE J.CHELAMESWAR

JUSTICE D.APPA RAO

11th DECEMBER, 2006
PGS

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO

WRIT PETITION No.25670 OF 2006
(Per Sri Justice J.Chelameswar)

11TH DECEMBER, 2006